

ID: CCA_2010102511254539

Number: **201049031**

Office:

Release Date: 12/10/2010

UILC: 6603.00-00

From:

Sent: Monday, October 25, 2010 11:52:32 AM

To:

Cc:

Subject: RE: IRC 6603 & Rev Proc 2005-18

I agree there is a disputable tax and I agree that taxpayer should follow the procedures under section 4.01 and 7.02 of Rev Proc 2005-18.

Perhaps it's because I see so many of these cases, but it would never have occurred to me that any body would be in any doubt about whether we would accept a deposit where the taxpayer has not yet been audited. It's just easier to identify the amount of the disputable tax after the 30 day letter has been issued.